



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: VILLAGE OF THERESA MUNICIPAL WATER AND SEWER UTILITY

Principal Office: 202 SOUTH MILWAUKEE STREET  
P.O. BOX 327  
THERESA, WI 53091-0327

For the Year Ended: DECEMBER 31, 2002

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** VILLAGE OF THERESA MUNICIPAL WATER AND SEWER UTILITY**Utility Address:** 202 SOUTH MILWAUKEE STREET

P.O. BOX 327

THERESA, WI 53091-0327

**When was utility organized?** 1/1/1954**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** PAM KOLL**Title:** CLERK**Office Address:**

202 SOUTH MILWAUKEE STREET

P.O. BOX 327

THERESA, WI 53091

**Telephone:** (920) 488 - 5421**Fax Number:** (920) 488 - 2068**E-mail Address:**

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:****Title:****Office Address:** VIRCHOW KRAUSE & CO, LLP

TEN TERRACE COURT

MADISON, WI 53707-7398

**Telephone:** (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:** therlitzka@virchowkrause.com

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** MR CHRIS FOX**Title:** VILLAGE PRESIDENT**Office Address:**

202 SOUTH MILWAUKEE STREET

P.O. BOX 327

THERESA, WI 53091

**Telephone:** (920) 488 - 5421**Fax Number:** (920) 488 - 2068**E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:****Title:**

**Office Address:** VIRCHOW KRAUSE & CO, LLP  
TEN TERRACE COURT  
MADISON, WI 53707-7398

**Telephone:** (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:** therlitzka@virchowkrause.com**Date of most recent audit report:** 3/20/2003**Period covered by most recent audit:** 12/31/2002

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR DENNIS GULIG**Title:** SUPERINTENDENT**Office Address:**

202 SOUTH MILWAUKEE STREET  
P.O. BOX 327  
THERESA, WI 53091

**Telephone:** (920) 488 - 5421**Fax Number:** (920) 488 - 2068**E-mail Address:**

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**Name of utility commission/committee:** Village Board

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**Names of members of utility commission/committee:**

DENNIS BOGENSCHNEIDER, TRUSTEE  
DAN CORBEIL, TRUSTEE  
CLIFFORD DOGS, TRUSTEE  
CHRIS FOX, VILLAGE PRESIDENT  
JEFFREY GUELIG, TRUSTEE  
LEROY KOLL, TRUSTEE  
ALLEN NOREM, TRUSTEE

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**Is sewer service rendered by the utility?** YES

**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** YES

**Date of Ordinance:**

**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

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**Provide the following information regarding the provider(s) of contract services:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	358,906	355,548	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	202,329	213,138	<b>2</b>
Depreciation Expense (403)	79,281	78,200	<b>3</b>
Amortization Expense (404)	0	0	<b>4</b>
Taxes (408)	25,860	29,250	<b>5</b>
<b>Total Operating Expenses</b>	<b>307,470</b>	<b>320,588</b>	
<b>Net Operating Income</b>	<b>51,436</b>	<b>34,960</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>51,436</b>	<b>34,960</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Nonoperating Rental Income (418)	0	0	<b>8</b>
Interest and Dividend Income (419)	17,289	30,012	<b>9</b>
Miscellaneous Nonoperating Income (421)	0	0	<b>10</b>
<b>Total Other Income</b>	<b>17,289</b>	<b>30,012</b>	
<b>Total Income</b>	<b>68,725</b>	<b>64,972</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	<b>11</b>
Other Income Deductions (426)	0	0	<b>12</b>
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>68,725</b>	<b>64,972</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	0	1	<b>13</b>
Amortization of Debt Discount and Expense (428)			<b>14</b>
Amortization of Premium on Debt--Cr. (429)			<b>15</b>
Interest on Debt to Municipality (430)	0	0	<b>16</b>
Other Interest Expense (431)	0	0	<b>17</b>
Interest Charged to Construction--Cr. (432)			<b>18</b>
<b>Total Interest Charges</b>	<b>0</b>	<b>1</b>	
<b>Net Income</b>	<b>68,725</b>	<b>64,971</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	529,919	464,948	<b>19</b>
Balance Transferred from Income (433)	68,725	64,971	<b>20</b>
Miscellaneous Credits to Surplus (434)	0	0	<b>21</b>
Miscellaneous Debits to Surplus--Debit (435)	0	0	<b>22</b>
Appropriations of Surplus--Debit (436)	0	0	<b>23</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>24</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>598,644</b>	<b>529,919</b>	



**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	0	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	0	
<b>Nonoperating Rental Income (418):</b>		
NONE		3
<b>Total (Acct. 418):</b>	0	
<b>Interest and Dividend Income (419):</b>		
INVESTMENT INCOME	17,289	4
<b>Total (Acct. 419):</b>	17,289	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		5
<b>Total (Acct. 421):</b>	0	
<b>Miscellaneous Amortization (425):</b>		
NONE		6
<b>Total (Acct. 425):</b>	0	
<b>Other Income Deductions (426):</b>		
NONE		7
<b>Total (Acct. 426):</b>	0	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		8
<b>Total (Acct. 434):</b>	0	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		9
<b>Total (Acct. 435)--Debit:</b>	0	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		10
<b>Total (Acct. 436)--Debit:</b>	0	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		11
<b>Total (Acct. 439)--Debit:</b>	0	

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					<b>0</b>	<b>1</b>
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					<b>0</b>	<b>2</b>
Payroll					<b>0</b>	<b>3</b>
Materials					<b>0</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	138,628	0	220,278	0	<b>358,906</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents					<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	1,158				<b>1,158</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>137,470</b>	<b>0</b>	<b>220,278</b>	<b>0</b>	<b>357,748</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	4,335,059	3,997,649	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	890,579	824,151	<b>2</b>
<b>Net Utility Plant</b>	<b>3,444,480</b>	<b>3,173,498</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	1,375,000	1,475,000	<b>5</b>
Other Investments (124)	0	0	<b>6</b>
Special Funds (125)	92,397	82,060	<b>7</b>
<b>Total Other Property and Investments</b>	<b>1,467,397</b>	<b>1,557,060</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	626,937	567,429	<b>8</b>
Temporary Cash Investments (132)			<b>9</b>
Notes Receivable (141)	27,588	33,481	<b>10</b>
Customer Accounts Receivable (142)	60,403	60,308	<b>11</b>
Other Accounts Receivable (143)	0	2,270	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	1,890	851	<b>14</b>
Materials and Supplies (150)	18,021	18,070	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)	902	1,240	<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>735,741</b>	<b>683,649</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	14,755	<b>20</b>
<b>Total Deferred Debits</b>	<b>0</b>	<b>14,755</b>	
<b>Total Assets and Other Debits</b>	<b>5,647,618</b>	<b>5,428,962</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	1,913,586	1,913,586	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	598,644	529,919	<b>23</b>
<b>Total Proprietary Capital</b>	<b>2,512,230</b>	<b>2,443,505</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	1,375,000	1,475,000	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>1,375,000</b>	<b>1,475,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)			<b>28</b>
Payables to Municipality (233)	73,430	56,536	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	0	0	<b>31</b>
Interest Accrued (237)	0	0	<b>32</b>
Other Current and Accrued Liabilities (238)			<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>73,430</b>	<b>56,536</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	1,804	792	<b>36</b>
<b>Total Deferred Credits</b>	<b>1,804</b>	<b>792</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			<b>37</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	1,685,154	1,453,129	<b>38</b>
<b>Total Liabilities and Other Credits</b>	<b>5,647,618</b>	<b>5,428,962</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (100)	1,498,416	2,585,643	0	0	<b>1</b>
Utility Plant Purchased or Sold (391)					<b>2</b>
Utility Plant in Process of Reclassification (392)					<b>3</b>
Utility Plant Leased to Others (393)					<b>4</b>
Property Held for Future Use (394)		251,000			<b>5</b>
Construction Work in Progress (395)					<b>6</b>
Utility Plant Acquisition Adjustments (396)					<b>7</b>
Other Utility Plant Adjustments (397)					<b>8</b>
<b>Total Utility Plant</b>	<b>1,498,416</b>	<b>2,836,643</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	261,772	628,807	0	0	<b>9</b>
<b>Total Accumulated Provision</b>	<b>261,772</b>	<b>628,807</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>1,236,644</b>	<b>2,207,836</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Sewer (c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	246,302	577,849			<b>824,151</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	28,323	50,958			<b>79,281</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	417				<b>417</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>28,740</b>	<b>50,958</b>	<b>0</b>	<b>0</b>	<b>79,698</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	13,270	0			<b>13,270</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>13,270</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13,270</b>	<b>19</b>
<b>Balance End of Year</b>	<b>261,772</b>	<b>628,807</b>	<b>0</b>	<b>0</b>	<b>890,579</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	Yes	Yes				<b>21</b>
If yes, what is the rate?	2.02%	2.02%				<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
none	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	



**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other					0	0	2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility	9,187	8,775	2
Sewer utility	8,834	9,295	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>18,021</b>	<b>18,070</b>	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT  
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
NONE				1
<b>Total</b>			<u>0</u>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<u>0</u>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	1,913,586	1
<b>Changes during year (explain):</b>		<b>2</b>
<b>Balance end of year</b>	<b>1,913,586</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
1999 REVENUE BONDS	12/01/1999	11/01/2009	4.83%	1,375,000	1
<b>Total Bonds (Account 221):</b>				<b>1,375,000</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>
--	----------------------------------	--	----------------------------------	---

NONE

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	22,503	2
Charged electric department expense		3
Charged sewer department expense	3,357	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>25,860</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	20,439	6
Social Security taxes	5,249	7
PSC Remainder Assessment	172	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>25,860</b>	
<b>Balance end of year</b>	<b>0</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
1999 REVENUE BONDS	0	0	0	0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	



**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	571,740	0	0	881,389	0	1,453,129	1
<b>Add credits during year:</b>							
For Services	1,700					1,700	2
For Mains						0	3
<b>Other (specify):</b>							
PROPERTY FOR FUTURE USE - LAND DONATION				251,000		251,000	4
<b>Deduct charges (specify):</b>							
AMORTIZATION OF CONSTRUCTION GRANTS				20,675		20,675	5
<b>Balance End of Year</b>	<b>573,440</b>	<b>0</b>	<b>0</b>	<b>1,111,714</b>	<b>0</b>	<b>1,685,154</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals				613,464		613,464	6

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
ADVANCE TO TIF DISTRICT	1,375,000	1
<b>Total (Acct. 123):</b>	<b>1,375,000</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
REPLACEMENT FUND	92,397	3
<b>Total (Acct. 125):</b>	<b>92,397</b>	
<b>Notes Receivable (141):</b>		
NOTE RECEIVABLE	27,588	4
<b>Total (Acct. 141):</b>	<b>27,588</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	18,552	5
Electric		6
Sewer (Regulated)	41,851	7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>60,403</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
DUE FROM VILLAGE	1,890	12
<b>Total (Acct. 145):</b>	<b>1,890</b>	
<b>Prepayments (165):</b>		
NONE		13
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		14
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
NONE		15
<b>Total (Acct. 183):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Payables to Municipality (233):</b>		
DUE TO VILLAGE - VARIOUS OPERATING EXPENSESE	17,497	16
DUE TO WATER UTILITY - VARIOUS OPERATING EXPENSES	55,933	17
<b>Total (Acct. 233):</b>	<b>73,430</b>	
<b>Other Deferred Credits (253):</b>		
ACCRUED SICK LEAVE	1,804	18
<b>Total (Acct. 253):</b>	<b>1,804</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	1,455,211	0	2,585,643	0	<b>4,040,854</b>	<b>1</b>
Materials and Supplies	8,981	0	9,064	0	<b>18,045</b>	<b>2</b>
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	254,037	0	603,328	0	<b>857,365</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	572,590	0	996,551	0	<b>1,569,141</b>	<b>6</b>
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>637,565</b>	<b>0</b>	<b>994,828</b>	<b>0</b>	<b>1,632,393</b>	
Net Operating Income	21,523	0	29,913	0	<b>51,436</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>3.38%</b>	<b>N/A</b>	<b>3.01%</b>	<b>N/A</b>	<b>3.15%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	1,913,586	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	564,281	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>2,477,867</b>	
<b>Net Income</b>		
Net Income	68,725	5
<b>Percent Return on Proprietary Capital</b>	<b>2.77%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

The sewer utility was given land adjacent to the wastewater treatment facility with a appraised value of \$251,000. This land will be used for future expansion at the facility.

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## FINANCIAL SECTION FOOTNOTES

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### Interest Accrued (Acct. 237) (Page F-16)

237 - All interest payments are made by the TIF district.

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### Signature Page (Page ii)

ACCOUNTANTS' COMPILATION REPORT

Theresa Municipal Water and Sewer Utility  
Theresa, Wisconsin

We have compiled, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, the balance sheets of the Theresa Municipal Water and Sewer Utility, an enterprise fund of the Village of Theresa as of December 31, 2002 and 2001, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2002 in the accompanying prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplemental schedules referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

The financial statements and related supplemental schedules are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States of America. Accordingly, these financial statements and schedules are not designed for those who are not informed about such differences.

VIRCHOW, KRAUSE & COMPANY, LLP

Madison, Wisconsin  
March 20, 2003

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership - Contacts (Page iv)

11/7/03 email:

This is in response to the letter dated October 21, 2003 to the Theresa Municipal Water and Sewer Utility regarding the Analytical Review of the 2002 Annual Report. The following numbers correspond to the issues addressed in the letter:

1. Noted
2. Noted
3. The \$1,700 reported in 2002 is due to the collection of amounts billed for the installation of a non-routine sized water lateral from previous years which had not been billed until 2002. The amount reported in 2001 was a payment received from a customer for a service extension.
4. The average cost of the meters is relatively high due to the inclusion of a meter vault of \$1,346. In addition, immaterial meter repair parts totalling \$1,334 were included as additions. In the future, these meter parts will be expensed.
5. A resolution with the Village of Theresa, adopted February 12, 1997, freezes the tax equivalent payment at \$20,747. Please provide guidance as to whether or not this needs to be reported on an annual basis considering line 33 of page W-7 states the municipality has authorized a lower amount. (I emailed Tim that we would like a footnote annually because the PSC likes the annual report to stand alone). Please contact me at (608)240-2659 with any further questions or requests for additional information.

October 20, 2003

Ms. Pam Koll, Clerk  
Theresa Municipal Water and Sewer Utility  
P.O. Box 327  
Theresa, WI 53091-0327

2002 Analytical Review DWCCA-5870-ELE

Dear Ms. Koll:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2002 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issues:

1. On Page F-18, two amounts are reported in Account 233 described as due to village and due to water utility - various operating expenses. In the future, please provide more detail, such as a short list.
2. On Page W-4, an amount is reported in Account 474 described as various operating revenues. In the future, amounts over \$2,000 even grouped should be explained with more detail such as a short list.
3. On Page F-17, \$1,700 is reported as a services contribution in Account 271. However, a footnote to the services schedule indicates there were no new laterals in 2002. Please explain who contributed the \$1,700 and what it



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## FINANCIAL SECTION FOOTNOTES

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was contributed for. In addition, a response to our 2001 review indicates that services were funded by the utility. Please explain the \$968 reported in Account 271 in 2001. What was it for, who contributed it?

4. The average cost of the twelve  $\frac{3}{4}$ -inch meters added on Page W-17 is \$337 (units divided by dollar cost in Account 346 on Page W-8). The high end of our review threshold is \$150. Please explain the high average cost of the meter additions.

5. On Page W-7, a lower tax equivalent is reported. Head note No. 7 indicates that an explanation should be provided regarding authorization of a lower tax equivalent. Please provide an explanation at this time. Please also note that this was included in the Listing of Edit Check Results and that, in the future, all edits should be addressed before filing the annual report.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is elaine.engelke@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	135,161	1
<b>Total Sales of Water</b>	<b>135,161</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	276	2
Other Water Revenues (474)	3,191	3
Amortization of Construction Grants (475)	0	4
<b>Total Other Operating Revenues</b>	<b>3,467</b>	
<b>Total Operating Revenues</b>	<b>138,628</b>	
<b>Operation and Maintenance Expenses</b>		
Plant Operation and Maintenance Expenses (600-660)	40,537	5
General Operating Expenses (680-690)	25,742	6
<b>Total Operation and Maintenance Expenses</b>	<b>66,279</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	28,323	7
Amortization Expense (404)		8
Taxes (408)	22,503	9
<b>Total Other Operating Expenses</b>	<b>50,826</b>	
<b>Total Operating Expenses</b>	<b>117,105</b>	
<b>NET OPERATING INCOME</b>	<b>21,523</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	489	20,614	74,398	4
Commercial	24	2,095	5,664	5
Industrial	4	941	1,361	6
<b>Total Metered Sales to General Customers (461)</b>	<b>517</b>	<b>23,650</b>	<b>81,423</b>	
Private Fire Protection Service (462)	1		760	7
Public Fire Protection Service (463)	1		50,293	8
Other Sales to Public Authorities (464)	14	1,009	2,685	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>533</b>	<b>24,659</b>	<b>135,161</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	50,293	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>50,293</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	276	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>276</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	1,158	7
<b>Other (specify):</b>		
VARIOUS OPERATING REVENUES	2,033	8
<b>Total Other Water Revenues (474)</b>	<b>3,191</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		9
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>		
Salaries and Wages (600)	18,110	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	4,611	3
Chemicals (630)	2,324	4
Supplies and Expenses (640)	2,168	5
Repairs of Water Plant (650)	13,200	6
Transportation Expenses (660)	124	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>40,537</b>	
<b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	7,122	8
Office Supplies and Expenses (681)	522	9
Outside Services Employed (682)	6,335	10
Insurance Expense (684)	1,086	11
Employees Pensions and Benefits (686)	8,057	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	2,620	14
Uncollectible Accounts (690)		15
<b>Total General Operating Expenses</b>	<b>25,742</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>66,279</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		20,747	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		309	2
<b>Net property tax equivalent</b>		<b>20,438</b>	
Social Security		1,892	3
PSC Remainder Assessment		173	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>22,503</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Dodge				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.236134				3
County tax rate	mills		7.183790				4
Local tax rate	mills		6.319927				5
School tax rate	mills		10.124729				6
Voc. school tax rate	mills		1.842497				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>25.707077</b>				10
Less: state credit	mills		0.909964				11
<b>Net tax rate</b>	mills		<b>24.797113</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>6.319927</b>				14
<b>Combined School Tax Rate</b>	mills		<b>11.967226</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>18.287153</b>				17
<b>Total Tax Rate</b>	mills		<b>25.707077</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.711366</b>				19
<b>Total tax net of state credit</b>	mills		<b>24.797113</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>17.639835</b>				21
Utility Plant, Jan. 1	\$	<b>1,412,006</b>	1,412,006				22
Materials & Supplies	\$	<b>18,070</b>	18,070				23
<b>Subtotal</b>	\$	<b>1,430,076</b>	<b>1,430,076</b>				24
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>1,430,076</b>	<b>1,430,076</b>				26
Assessment Ratio	dec.		0.847100				27
<b>Assessed Value</b>	\$	<b>1,211,417</b>	<b>1,211,417</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>17.639835</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>21,369</b>	<b>21,369</b>				30
Tax Equivalent per 1994 PSC Report	\$	15,175					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	20,747					32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>20,747</b>					34



**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	46,341		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>46,341</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	162		12
Structures and Improvements (321)	18,600		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	43,524		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	8,365		20
<b>Total Pumping Plant</b>	<b>70,651</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	10,220		23
<b>Total Water Treatment Plant</b>	<b>10,220</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	32,320		24
Structures and Improvements (341)	57,702		25

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			46,341	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>46,341</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			162	12
Structures and Improvements (321)			18,600	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			43,524	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			8,365	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>70,651</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			10,220	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>10,220</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			32,320	24
Structures and Improvements (341)			57,702	25

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	310,535		26
Transmission and Distribution Mains (343)	567,958	74,744	27
Fire Mains (344)	0		28
Services (345)	199,086	18,960	29
Meters (346)	39,618	4,041	30
Hydrants (348)	55,504	1,935	31
Other Transmission and Distribution Plant (349)	6,398		32
<b>Total Transmission and Distribution Plant</b>	<b>1,269,121</b>	<b>99,680</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	7,917		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	7,756		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>15,673</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,412,006</b>	<b>99,680</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>1,412,006</b>	<b>99,680</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Distribution Reservoirs and Standpipes (342)			310,535	26
Transmission and Distribution Mains (343)	11,570		631,132	27
Fire Mains (344)			0	28
Services (345)			218,046	29
Meters (346)	700		42,959	30
Hydrants (348)	1,000		56,439	31
Other Transmission and Distribution Plant (349)			6,398	32
<b>Total Transmission and Distribution Plant</b>	<b>13,270</b>	<b>0</b>	<b>1,355,531</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			7,917	35
Computer Equipment (372.1)			0	36
Transportation Equipment (373)			7,756	37
Other General Equipment (379)			0	38
Other Tangible Property (390)			0	39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>15,673</b>	
<b>Total utility plant in service directly assignable</b>	<b>13,270</b>	<b>0</b>	<b>1,498,416</b>	
Common Utility Plant Allocated to Water Department			0	40
<b>Total utility plant in service</b>	<b>13,270</b>	<b>0</b>	<b>1,498,416</b>	

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			3,194	3,194	1
February			2,876	2,876	2
March			3,175	3,175	3
April			2,356	2,356	4
May			2,512	2,512	5
June			2,801	2,801	6
July			2,841	2,841	7
August			3,888	3,888	8
September			2,335	2,335	9
October			2,337	2,337	10
November			2,279	2,279	11
December			2,491	2,491	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>33,085</b>	<b>33,085</b>	
Less: Water sold				24,659	13
Volume pumped but not sold				8,426	14
Volume sold as a percent of volume pumped				75%	15
Volume used for water production, water quality and system maintenance				5,686	16
Volume related to equipment/system malfunction				871	17
Non-utility volume NOT included in water sales				80	18
Total volume not sold but accounted for				6,637	19
Volume pumped but unaccounted for				1,789	20
Percent of water lost				5%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				710	23
Date of maximum: 8/14/2002					24
Cause of maximum:					25
PUMP TEST WELL #2					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				42	26
Date of minimum: 10/17/2002					27
Total KWH used for pumping for the year				48,819	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
MAYVILLE STREET	#631	102	20	504,000	Yes	<b>1</b>
ROCK RIVER STREET	#632	875	18	1,000,000	Yes	<b>2</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	WELL #1	WELL #2		<b>1</b>
Location	MAYVILLE STREET	ROCK RIVER STREET		<b>2</b>
Purpose	P	P		<b>3</b>
Destination	D	D		<b>4</b>
Pump Manufacturer	RKHC	BRYAN JACKSON		<b>5</b>
Year Installed	1997	1966		<b>6</b>
Type	VERTICAL TURBINE	SUBMERSIBLE		<b>7</b>
Actual Capacity (gpm)	350	750		<b>8</b>
Pump Motor or Standby Engine Mfr	WORTHINGTON	BRYAN JACKSON		<b>9</b>
Year Installed	1954	1987		<b>10</b>
Type	ELECTRIC	ELECTRIC		<b>11</b>
Horsepower	30	100		<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification				<b>14</b>
Location				<b>15</b>
Purpose				<b>16</b>
Destination				<b>17</b>
Pump Manufacturer				<b>18</b>
Year Installed				<b>19</b>
Type				<b>20</b>
Actual Capacity (gpm)				<b>21</b>
Pump Motor or Standby Engine Mfr				<b>22</b>
Year Installed				<b>23</b>
Type				<b>24</b>
Horsepower				<b>25</b>



**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>
Identification number or name	#1825/200		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
			5
Year constructed	1997		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	186		10
			11
Total capacity in gallons (actual)	200,000		12
<b>WATER TREATMENT PLANT</b>			13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		14
			15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		16
			17
Filters, type (gravity, pressure, other, none)	NONE		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.5000		20
			21
Is a corrosion control chemical used (yes, no)?	Y		22
			23
Is water fluoridated (yes, no)?	N		24
			25

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.000	325	0	0	0	325	1
M	D	1.500	10	0	0	0	10	2
M	D	2.000	180	0	0	0	180	3
M	D	4.000	736	0	0	0	736	4
A	D	6.000	700	0	0	0	700	5
M	D	6.000	33,846	0	1,157		32,689	6
M	D	8.000	4,104	2,756	0		6,860	7
M	D	10.000	3,250	0	0	0	3,250	8
Total Within Municipality			43,151	2,756	1,157	0	44,750	
Total Utility			43,151	2,756	1,157	0	44,750	

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	1.000	517	0	0	0	517	80	1
M	1.500	5	0	0	0	5	1	2
M	2.000	6	0	0	0	6	0	3
<b>Total Utility</b>		<b>528</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>528</b>	<b>81</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	531	12	2	(15)	526	84	1
1.000	9	0	0	6	15	0	2
1.500	2	0	0	0	2	0	3
2.000	5	0	0	1	6	0	4
<b>Total:</b>	<b>547</b>	<b>12</b>	<b>2</b>	<b>(8)</b>	<b>549</b>	<b>84</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	484	23	1	9	0	9	526	1
1.000	1	0	2	2	0	10	15	2
1.500		1	0	0	0	1	2	3
2.000	0	1	0	3	0	2	6	4
<b>Total:</b>	<b>485</b>	<b>25</b>	<b>3</b>	<b>14</b>	<b>0</b>	<b>22</b>	<b>549</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	73	2	5		70	2
<b>Total Fire Hydrants</b>	<b>73</b>	<b>2</b>	<b>5</b>	<b>0</b>	<b>70</b>	
<b>Flushing Hydrants</b>						
	2				2	3
<b>Total Flushing Hydrants</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year**

Number of hydrants operated during year:	70
Number of distribution system valves end of year:	125
Number of distribution valves operated during year:	35

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

Account 650 - Lower amount due to steady decrease in level of repairs needed over the past couple years.

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### Water Mains (Page W-15)

Additions financed by the utility.

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### Water Services (Page W-16)

The additions reported on W-8 represent the cost of extending the length of existing laterals. There were no new laterals added during 2002.

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### Meters (Page W-17)

Adjustments needed to reconcile to physical count.

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**SEWER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sewage Operating Revenues</b>		
Sewage Operating Revenues (621-626)	195,952	1
<b>Total Sewage Operating Revenues</b>	<b>195,952</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (631)	617	2
Servicing of Customers Laterals (632)	371	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	0	5
Miscellaneous Operating Revenues (635)	2,663	6
Amortization of Construction Grants (636)	20,675	7
<b>Total Other Operating Revenues</b>	<b>24,326</b>	
<b>Total Operating Revenues</b>	<b>220,278</b>	
<b>Operation and Maintenance Expenses</b>		
Operation Expenses (820-829)	85,016	8
Maintenance Expenses (831-834)	13,948	9
Customer Accounting & Collection Expenses (840-843)	7,958	10
Administrative and General Expenses (850-857)	29,128	11
<b>Total Operation and Maintenance Expenses</b>	<b>136,050</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	50,958	12
Amortization Expense (404)		13
Taxes (408)	3,357	14
<b>Total Other Operating Expenses</b>	<b>54,315</b>	
<b>Total Operating Expenses</b>	<b>190,365</b>	
<b>NET OPERATING INCOME</b>	<b>29,913</b>	

**SEWAGE OPERATING REVENUES**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sewage Operating Revenues</b>				
Flat Rate Service to General Customers (621)				
Residential Revenues				1
Commercial Revenues				2
Industrial Revenues				3
Revenues from Public Authorities				4
<b>Total Flat Rate Service to General Customers (621)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Measured Service to General Customers (622)				
Residential Revenues	489	20,362	166,935	5
Commercial Revenues	24	2,088	15,375	6
Industrial Revenues	4	941	6,335	7
Revenues from Public Authorities	14	994	7,307	8
<b>Total Measured Service to General Customers (622)</b>	<b>531</b>	<b>24,385</b>	<b>195,952</b>	
Service to Public Authorities (623)				9
Service to Other Systems (624)				10
Other Sewerage Service (625)				11
Interdepartmental Service (626)				12
<b>Total Sewage Operating Revenues</b>	<b>531</b>	<b>24,385</b>	<b>195,952</b>	



**HIGH STRENGTH CONTRIBUTORS**

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
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NONE

**OTHER OPERATING REVENUES (SEWER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$2,000 and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Customers Forfeited Discounts (631):</b>		
Customer late payment charges	617	1
<b>Other (specify):</b>		
NONE		2
<b>Total Customers Forfeited Discounts (631)</b>	<b>617</b>	
<b>Servicing of Customers Laterals (632):</b>		
SERVICING OF CUSTOMER LATERALS	371	3
<b>Total Servicing of Customers Laterals (632)</b>	<b>371</b>	
<b>Sale of Fertilizer (633):</b>		
NONE		4
<b>Total Sale of Fertilizer (633)</b>	<b>0</b>	
<b>Rent from Sewerage Property (634):</b>		
NONE		5
<b>Total Rent from Sewerage Property (634)</b>	<b>0</b>	
<b>Miscellaneous Operating Revenues (635):</b>		
OTHER OPERATING REVENUE	2,663	6
<b>Total Miscellaneous Operating Revenues (635)</b>	<b>2,663</b>	
<b>Amortization of Construction Grants (636):</b>		
AMORTIZATION OF CONSTRUCTION GRANTS	20,675	7
<b>Total Amortization of Construction Grants (636)</b>	<b>20,675</b>	

**SEWER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>OPERATION EXPENSES</b>		
Supervision and Labor (820)	38,105	1
Power and Fuel for Pumping (821)	22,911	2
Power and Fuel for Aeration Equipment (822)		3
Chlorine (823)		4
Phosphorous Removal Chemicals (824)		5
Sludge Conditioning Chemicals (825)	12,045	6
Other Chemicals for Sewage Treatment (826)	2,475	7
Other Operating Supplies and Expenses (827)	9,062	8
Transportation Expenses (828)	418	9
Rents (829)		10
<b>Total Operation Expenses</b>	<b>85,016</b>	
<b>MAINTENANCE EXPENSES</b>		
Maintenance of Sewage Collection System (831)	4,548	11
Maintenance of Collection System Pumping Equipment (832)	2,272	12
Maintenance of Treatment and Disposal Plant Equipment (833)	5,760	13
Maintenance of General Plant Structures and Equipment (834)	1,368	14
<b>Total Maintenance Expenses</b>	<b>13,948</b>	
<b>CUSTOMER ACCOUNTING &amp; COLLECTION EXPENSES</b>		
Billing, Collecting and Accounting (840)	7,659	15
Flat Rate Inspections (841)		16
Meter Reading (842)	299	17
Uncollectible Accounts (843)		18
<b>Total Customer Accounting &amp; Collection Expenses</b>	<b>7,958</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (850)	975	19
Office Supplies and Expenses (851)	4,094	20
Outside Services Employed (852)	3,264	21
Insurance Expense (853)	15,717	22
Employees Pensions and Benefits (854)		23

**SEWER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Regulatory Commission Expenses (855)	2,324	<b>24</b>
Miscellaneous General Expenses (856)	1,884	<b>25</b>
Rents (857)	870	<b>26</b>
<b>Total Administrative and General Expenses</b>	<b>29,128</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>136,050</b>	

**TAXES (ACCT. 408 - SEWER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Social Security		2,833	<b>1</b>
Local and School Tax Equivalent on Meters Charged by Water Department		309	<b>2</b>
PSC Remainder Assessment		215	<b>3</b>
Other (specify): NONE			<b>4</b>
<b>Total tax expense</b>		<b>3,357</b>	

**SEWER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	5,246		3
<b>Total Intangible Plant</b>	<b>5,246</b>	<b>0</b>	
<b>COLLECTION SYSTEM</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	0		6
Collecting Mains and Accessories (313)	549,290		7
Interceptor Mains and Accessories (314)	107,143		8
Force Mains (315)	106,881		9
Other Collecting System Equipment (316)	0		10
<b>Total Collection System</b>	<b>763,314</b>	<b>0</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	2,694		12
Receiving Wells (322)	84,703		13
Electric Pumping Equipment (323)	74,317		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	0		16
<b>Total Collection System Pumping Installations</b>	<b>161,714</b>	<b>0</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Land and Land Rights (330)	74,206		17
Structures and Improvements (331)	406,731		18
Preliminary Treatment Equipment (332)	16,711		19
Primary Treatment Equipment (333)	54,042		20
Secondary Treatment Equipment (334)	307,098		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	8,388		23
Sludge Treatment and Disposal Equipment (337)	230,446		24
Plant Site Piping (338)	378,829		25
Flow Metering and Monitoring Equipment (339)	31,131		26
Outfall Sewer Pipes (340)	1,795		27

**SEWER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			5,246	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>5,246</b>	
<b>COLLECTION SYSTEM</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Service Connections, Traps, and Accessories (312)			0	6
Collecting Mains and Accessories (313)			549,290	7
Interceptor Mains and Accessories (314)			107,143	8
Force Mains (315)			106,881	9
Other Collecting System Equipment (316)			0	10
<b>Total Collection System</b>	<b>0</b>	<b>0</b>	<b>763,314</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>				
Land and Land Rights (320)			0	11
Structures and Improvements (321)			2,694	12
Receiving Wells (322)			84,703	13
Electric Pumping Equipment (323)			74,317	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			0	16
<b>Total Collection System Pumping Installations</b>	<b>0</b>	<b>0</b>	<b>161,714</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>				
Land and Land Rights (330)			74,206	17
Structures and Improvements (331)			406,731	18
Preliminary Treatment Equipment (332)			16,711	19
Primary Treatment Equipment (333)			54,042	20
Secondary Treatment Equipment (334)			307,098	21
Advanced Treatment Equipment (335)			0	22
Chlorination Equipment (336)			8,388	23
Sludge Treatment and Disposal Equipment (337)			230,446	24
Plant Site Piping (338)			378,829	25
Flow Metering and Monitoring Equipment (339)			31,131	26
Outfall Sewer Pipes (340)			1,795	27

**SEWER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Other Treatment and Disposal Plant Equipment (341)	93,634		28
<b>Total Treatment and Disposal Plant</b>	<b>1,603,011</b>	<b>0</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0	0	29
Structures and Improvements (371)	0		30
Office Furniture and Equipment (372)	2,960		31
Computer Equipment (372.1)	0		32
Transportation Equipment (373)	7,406		33
Other General Equipment (379)	41,992		34
Other Tangible Property (390)	0		35
<b>Total General Plant</b>	<b>52,358</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,585,643</b>	<b>0</b>	
Common Utility Plant Allocated to Sewer Department	0		36
<b>Total utility plant in service</b>	<b>2,585,643</b>	<b>0</b>	



**SEWER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>				
Other Treatment and Disposal Plant Equipment (341)			<b>93,634</b>	<b>28</b>
<b>Total Treatment and Disposal Plant</b>	<b>0</b>	<b>0</b>	<b>1,603,011</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (370)			<b>0</b>	<b>29</b>
Structures and Improvements (371)			<b>0</b>	<b>30</b>
Office Furniture and Equipment (372)			<b>2,960</b>	<b>31</b>
Computer Equipment (372.1)			<b>0</b>	<b>32</b>
Transportation Equipment (373)			<b>7,406</b>	<b>33</b>
Other General Equipment (379)			<b>41,992</b>	<b>34</b>
Other Tangible Property (390)			<b>0</b>	<b>35</b>
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>52,358</b>	
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>2,585,643</b>	
Common Utility Plant Allocated to Sewer Department			<b>0</b>	<b>36</b>
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>2,585,643</b>	

**SEWER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily disconnected or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by diameter; pipe materials do not need to be specified.

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
Sewer	4.000	0	0	0	0	0	0	1
Sewer	6.000	0	0	0	0	0	0	2
<b>Total Utility</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**SEWER MAINS**

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

<b>Number of Feet</b>						
<b>Diameter in Inches (a)</b>	<b>First of Year (b)</b>	<b>Added During Year (c)</b>	<b>Retired During Year (d)</b>	<b>Adjustments Increase or (Decrease) (e)</b>	<b>End of Year (f)</b>	
4.000	690	0	0	0	<b>690</b>	<b>1</b>
8.000	38,196	0	0	0	<b>38,196</b>	<b>2</b>
12.000	649	0	0	0	<b>649</b>	<b>3</b>
<b>Total Utility</b>	<b>39,535</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>39,535</b>	

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## SEWER OPERATING SECTION FOOTNOTES

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### Sewer Operation & Maintenance Expenses (Page S-05)

832 - Repaired a pump in 2002.

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